

Revenue Bulletin for April 2016

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Table 1: Government Revenues

	April			January-April		
	2015	2016	Change	2015	2016	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	449,440	443,172	-1.4	1,194,050	1,239,443	3.8
Customs	177,359	173,531	-2.2	643,374	658,896	2.4
Income tax	288,929	288,509	-0.1	887,184	943,455	6.3
Real Estate registration fees	57,195	63,499	11.0	221,180	254,788	15.2
Goods & services taxes	73,506	52,120	-29.1	155,029	138,881	-10.4
Stamp fees	56,551	59,318	4.9	167,745	176,180	5.0
Built property tax	49,590	14,234	-71.3	149,239	151,903	1.8
Inheritance tax	14,148	22,805	61.2	48,286	64,810	34.2
Other tax revenues	401	0	-100.0	2,610	0	-100.0
Total tax revenues	1,167,119	1,117,188	-4.3	3,468,697	3,628,356	4.6
Non-tax revenues						
Government properties	291,236	81,032	-72.2	722,104	675,307	-6.5
Administrative fees and charges	67,158	61,019	-9.1	255,128	276,974	8.6
Other non-tax revenues	14,418	27,596	91.4	57,217	90,547	58.3
Total non-tax revenues	372,812	169,647	-54.5	1,034,449	1,042,828	0.8
Other treasury revenues	52,168	58,605	12.3	231,283	340,675	47.3
Total Revenues	1,592,099	1,345,440	-15.5	4,734,429	5,011,859	5.9

NB: Revenues on Excise Taxes are included within customs revenues

Table 2: Government Revenues; Segregation of Excise Taxes

	April			January-April		
	2015	2016	Change	2015	2016	Change
<i>millions of LBP</i>			%			%
Tax revenues						
Value Added Tax	449,440	443,172	-1.4	1,194,050	1,239,443	3.8
Customs	64,873	57,437	-11.5	229,390	226,120	-1.4
Income tax	288,929	288,509	-0.1	887,184	943,455	6.3
Real Estate registration fees	57,195	63,499	11.0	221,180	254,788	15.2
Goods & services taxes of which:	185,992	168,214	-9.6	569,013	571,657	0.5
<i>Excise taxes</i>	112,631	116,371	3.3	416,752	435,190	4.4
<i>5% Tax & Entertainment Tax</i>	153	65	-57.5	1,802	1,640	-9.0
Stamp fees	56,551	59,318	4.9	167,745	176,180	5.0
Built property tax	49,590	14,234	-71.3	149,239	151,903	1.8
Inheritance tax	14,148	22,805	61.2	48,286	64,810	34.2
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Table 3: VAT Collection

	General Directorate		Customs		Central Bank		Total	
	2015	2016	2015	2016	2015	2016	2015	2016
<i>millions of LBP</i>								
January	3,197	3,538	147,139	146,488	311,703	315,923	462,039	465,949
February	1,884	1,979	121,081	128,309	12,411	31,067	135,376	161,355
March	1,133	3,033	137,306	155,008	8,756	10,926	147,195	168,967
April	832	1,878	165,738	155,990	282,870	285,304	449,440	443,172
May							0	0
June							0	0
July							0	0
August							0	0
September							0	0
October							0	0
November							0	0
December							0	0
Total	7,046	10,428	571,264	585,795	615,740	643,220	1,194,050	1,239,443

Table 4: Income Tax Revenues

	April			January-April			Relative Importance	
	2015	2016	Change	2015	2016	Change	2015	2016
<i>millions of LBP</i>			%			%		
Income Tax revenues							%	%
Profits	46,266	18,833	-59.3	226,331	218,672	-3.38	25.5	23.2
Wages and salaries	152,523	163,435	7.2	333,663	362,026	8.50	37.6	38.4
Capital Gains	13,901	22,131	59.2	49,531	58,714	18.54	5.6	6.2
5% Tax on Interest	68,573	79,543	16.0	253,664	282,294	11.29	28.6	29.9
Penalties on Income Tax	7,623	4,499	-41.0	23,790	21,460	-9.79	2.7	2.3
Other taxes on income	43	68	58.1	205	289	40.98	0.0	0.0
Total income tax revenues	288,929	288,509	-0.1	887,184	943,455	6.34	100	100

Table 5: Government Properties Revenues

	April			January-April		
	2015	2016	Change	2015	2016	Change
<i>millions of LBP</i>			%			%
Government properties						
Telecommunication services	155,273	0	-100.0	518,581	523,861	1.0
Casino du Liban	10,702	8,854	-17.3	38,400	35,870	-6.6
Beirut international airport	3,453	9,108	163.8	40,804	50,851	24.6
Administration of National lottery	0	0	0.0	0	0	0.0
Other government properties	132	70	-47.0	1,497	361	-75.9
Tourist sites	111	131	18.0	333	430	29.1
Central bank	61,143	61,043	-0.2	61,143	61,043	-0.2
Beirut port	60,000	0	-100.0	60,000	0	-100.0
Other government organizations	422	1,826	332.7	1,346	2,891	114.8
Total Government properties	291,236	81,032	-72.2	722,104	675,307	-6.5

Table 6: Non Tax Revenues

	January-April		
	2015	2016	Change
<i>millions of LBP</i>			
Government Properties	722,104	675,307	-6.5%
Casino Revenues	38,400	35,870	-6.6%
Telecommunication Service Revenues	518,581	523,861	1.0%
National Lottery Revenues	0	0	0.0%
Beirut International Airport	40,804	50,851	24.6%
Beirut port	60,000	0	-100.0%
Other Revenues	64,319	64,725	0.6%
Administrative Fees and Charges	255,128	276,974	8.6%
<i>Administrative Fees</i>	204,572	215,556	5.4%
Notary Fees	11,291	11,711	3.7%
Consulate Fees	3,344	9,572	186.2%
General Security Fees	75,413	86,303	14.4%
Traffic Fees	79,766	76,679	-3.9%
Judicial Fees	10,129	10,754	6.2%
Driving License Fees	9,483	6,989	-26.3%
Other Administrative Fees	15,146	13,548	-10.6%
<i>Administrative Charges *</i>	18,819	20,170	7.2%
<i>Sales Returns</i>	896	901	0.6%
<i>Permit Fees</i>	24,133	33,302	38.0%
<i>Other Administrative Fees and Charges</i>	6,708	7,045	5.0%
Penalties and Confiscations	4,970	16,036	222.7%
Other non tax revenues of which:	52,247	74,511	42.6%
Retirement deductibles	45,569	51,927	14.0%
Exceptional non-tax revenues	941	961	2.1%
Total Non-Tax Revenues	1,034,449	1,042,828	0.8%

* Administrative charges include registration fees in public schools and in the Lebanese University, public exams fees and port authorities fees.

Table 7: Excise taxes collection by collection centers

January-April	Indirect Tax department			Customs			Total		
	2015	2016	Δ	2015	2016	Δ	2015	2016	Δ
<i>millions of LBP</i>									
			%			%			%
Excise taxes									
Fuel	0	0	0.0	199,660	214,706	7.5	199,660	214,706	7.5
Alcoholic beverages	2,716	2,371	-12.7	2,019	1,663	-17.6	4,735	4,034	-14.8
Non-alcoholic beverages	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Tobacco	0	0	#DIV/0!	78,556	72,985	-7.1	78,556	72,985	-7.1
Cars	0	0	0.0	133,749	143,422	7.2	133,749	143,422	7.2
Other excises	52	43	-17.3	0	0	0.0	52	43	-17.3
Total	2,768	2,414	-12.8	413,984	432,776	4.5	416,752	435,190	4.4

Table 8 :Government Revenues vs. Budget

	January-April 2016	Budget to date *	Part of Revenues	Budget 2016	Part of Revenues
<i>millions of LBP</i>					
Tax revenues					
Value Added Tax	1,239,443	0	0.0%	0	0.0%
Customs	658,896	0	0.0%	0	0.0%
Income tax	943,455	0	0.0%	0	0.0%
Real Estate registration fees	254,788	0	0.0%	0	0.0%
Goods & services taxes	138,881	0	0.0%	0	0.0%
Stamp fees	176,180	0	0.0%	0	0.0%
Built property tax	151,903	0	0.0%	0	0.0%
Inheritance tax	64,810	0	0.0%	0	0.0%
Other tax revenues	0	0	0.0%	0	0.0%
Total tax revenues	3,628,356	0	0.0%	0	0.0%
Non-tax revenues					
Government properties	675,307	0	0.0%	0	0.0%
Administrative fees and charges	276,974	0	0.0%	0	0.0%
Other non-tax revenues	90,547	0	0.0%	0	0.0%
Total non-tax revenues	1,042,828	0	0.0%	0	0.0%
Other treasury revenues	340,675	0	0.0%	0	0.0%
Total Revenues	5,011,859	0	0.0%	0	0.0%

NB: Revenues on Excise Taxes are included within customs revenues

* over 4 months period